

# Certification of Budget Town

Name

Woodruff Town

Fiscal Year Ended June 30,

2012

Form: MB-BUD-1-2012

## Part I

## Certification

### ADOPTION OF BUDGET INFORMATION:

In compliance with Utah Code Sections 10-5-107, 10-5-109, 59-2-919, through 59-9-923, as amended which states in effect:

At least seven days prior to its adoption, the mayor shall prepare for the ensuing year, on forms provided by the State Auditor, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall, by resolution or ordinance, adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget for the above mentioned Town and fiscal year as approved and adopted by resolution or ordinance. A public hearing meeting the requirements specified in Utah Code section (indicate below) was held for all budgetary funds.

### Utah Code

x

10-5-109 (no increase in tax rate - final budget adopted before June 22)

59-2-919 through 923, 10-5-109 (increase in tax rate - final budget adopted before August 17)

Date of resolution or ordinance:

6/14/2011

Public hearing date:

Anelisa Bell

Budget Officer

6/14/2011

Date

793-4201

Phone Number

woodruff@allwest.net

Email Address

CONTINUE ON PAGE 2 WITH PART II

**Town**  
**Adopted Budget**

**Name**                      **Woodruff Town**

**Fiscal Year Ended June 30,**

**2012**

Form: TN-BUD-1-2012

**Basic Form Instructions**

- 1) Budget forms submitted must present a balanced budget as required by Utah Code. Budgeted expenditures must equal budgeted revenues in the general and special revenue funds.

2) In the general and special revenue fund budgets, if prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.

3) A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.

4) Please report amounts rounded to the nearest dollar. Some items may not apply to your town.

5) If you have questions about the form, call Richard Moon at (801) 538-1334 or 1-800-622-1243, or send an email to richardmoon@utah.gov.

6) Send completed budgets electronically to sao@utah.gov or mail a printed form to:  
 Utah State Auditor  
 Utah State Capitol Complex  
 East Office Building Suite E310  
 PO Box 142310  
 Salt Lake City, UT 84114

**Part II General Fund Revenues**

Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
<b>Taxes</b>				
1.1	General Property Taxes - Current	5846	6108	6300
1.2	Prior Years' Taxes - Delinquent			
1.3	General Sales and Use Taxes	29459	27109	26000
1.4	Franchise Taxes	11539	14028	14500
1.5	Transient Room Tax			
1.6	Fee-in-Lieu of Property Taxes			
1.7				
1.8				
<b>Licenses and Permits</b>				
2.1	Business Licenses and Permits	390		360
2.2	Non-business Licenses and Permits			
2.3	Cemetery - Burial Permits			
2.4	Animal Licenses			
2.5				
2.6				
<b>Charges for Services</b>				
3.1	General Government			
3.2	Public Safety			
3.3	Streets and Public Improvements			
3.4	Street Sanitation Charges			
3.5	Refuse Collection Charges			
3.6	Parks and Public Property			
3.7	Cemeteries			
3.8	Miscellaneous Services:			
3.9				
3.10				

CONTINUE ON PAGE 3 WITH PART II

Name Woodruff Town		Fiscal Year Ended June 30,		2012
Part II General Fund Revenue - Continued				
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Fines and Forfeitures			
4.1	Fines			
4.2	Forfeitures			
4.3	Other:			
4.4	Other:			
	Intergovernmental Revenue			
5.1	Federal Grants			
5.2	State Grants			
5.3	State Shared Revenue			
5.4	Class "C" Road Fund Allotment	7606	7164	7000
5.5	Liquor Fund Allotment	95	86	85
5.6	Grants from Local Units:			
5.7				
5.8				
	Miscellaneous Revenue			
6.1	Interest Earnings	550	218	150
6.2	Rents and Concessions	1850	1225	1500
6.3	Sale of Fixed Assets - Compensation for Loss			
6.4	Sale of Materials and Supplies			
6.5	Sales of Bonds			
6.6	Other Financing - Capital Lease Obligations			
6.7	Miscellaneous	649	1924	600
6.8				
	Contributions and Transfers			
7.1	Transfer From:			
7.2	Transfer From:			
7.3	Transfer From:			
7.4	Loan From:			
7.5	Contribution from Private Sources			
7.6	Beg. Class "C" Road Fund Bal. to be Appropri.			
7.7				
7.8				
7.9				
7.10	Beg. General Fund Balance to be Appropriated	64910		
	TOTAL REVENUES	122894	57862	56495
CONTINUE ON PAGE 4 WITH PART III				

Name Woodruff Town		Fiscal Year Ended June 30,	2012	
Part III General Fund Expenditures				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	General Government			
1.1	Administration	30389	23708	32000
1.2	Auditor			
1.3	Other Professional Services			
1.4	Elections			
1.5	Other			
1.6				
1.7				
1.8				
	Public Safety			
2.1	Police Department			
2.2	Fire Department			
2.3	Animal Control and Regulation			
2.4	Street Lights	5451	5492	5600
2.5				
2.6				
	Public Health			
3.1	Health Services			
3.2				
3.3				
3.4				
	Highway and Public Improvements			
4.1	Construction			
4.2	Repair and Maintenance	87054		7500
4.3				
4.4				
4.5				
	Parks, Rec., and Public Property			
5.1	Park and Park Areas		20345	
5.2	Recreation and Culture			
5.3	Libraries			
5.4	Cemeteries			
5.5				
5.6				
5.7				
CONTINUE ON PAGE 5 WITH PART III				

Name Woodruff Town		Fiscal Year Ended June 30,		2012
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Community and Economic Devel.			
6.1	Community Planning			
6.2	Community Development			
6.3	Economic Development and Assistance			
6.4				
6.5				
6.6				
	Debt Service			
7.1	Principal and Interest			
7.2				
	Transfers and Other Uses			
8.1	Transfer To:			
8.2	Transfer To:			
8.3	Other:			
8.4				
	Miscellaneous			
9.1	Judgments and Losses			
9.2	FEMA Reimbursement of Flood Costs			
9.3	Other Flood Costs			
9.4				
9.5				
9.6				
9.7	Budgeted Increase in Fund Balance		8317	11395
	TOTAL EXPENDITURES	122894	57862	56495
CONTINUE ON PAGE 6 WITH PART IV				

<b>Name</b>	<b>Woodruff Town</b>	<b>Fiscal Year Ended June 30,</b>	<b>2012</b>
<b>Part VI</b>	<b>Capital Projects Fund</b>		
<b>Nature of the Fund:</b>			
<b>Description (a)</b>	<b>Prior Year Actual (b)</b>	<b>Current Year Estimate (c)</b>	<b>Ensuing Year Approved Budget Appropriation (d)</b>
	<b>Revenues</b>		
1.1	Transfers from General Fund		
1.2	Interest Income	218	207
1.3	Other Additions		
1.4			
1.5			
1.6			
1.7			
1.8			
1.9			
1.10			
1.11			
1.12			
	<b>TOTAL REVENUE</b>	218	207
1.13	<b>Beginning Fund Balance</b>	83625	83843
	<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	83843	84050
	<b>Expenditures</b>		
3.1			
3.2			
3.3			
3.4			
3.5			
3.6			
3.7			
3.8			
3.9			
3.10			
3.11			
	<b>TOTAL EXPENDITURES</b>	0	0
3.12	<b>Ending Fund Balance</b>	83843	84050

**INSTRUCTIONS:**

- The enterprise budget form is an accrual basis budget. While we acknowledge that a cash budget is critical to the effective operation of any organization, it is more important to know whether the enterprise is operating at a profit or loss on current year revenues and expenses in a fiscal year period. If the enterprise is required to follow the same accounting principles for determining profit or loss as a company is, it must be recognized that certain items such as bond proceeds are not revenues because they provide cash, and items such as construction and major improvements of systems are not expenses even though they use cash. Accordingly, it would be helpful for the enterprise to provide a reconciliation section provided at the bottom of the form for cash flow analysis. Net income should not reflect retained earnings.
- A separate budget should be submitted for each enterprise function, such as water and sewer. A combined budget may be prepared only if the function of the enterprise is closely related.
- Bonds to be repaid from enterprise funds should be budgeted and reported in the enterprise fund, not the debt service fund.

**See page 2 of section IV.C.02 in the Uniform Accounting Manual**

cash flow analysis is  
whether the enterprise is  
. Since enterprise  
; that a private  
nues even though  
nd debt repayment  
rn to use the cash  
ome (loss) should

electric. A  
d, such as water and

prise fund rather



Name	Woodruff Town	Fiscal Year Ended June 30,		2012
Part IX	Enterprise or Internal Service Fund: Water			
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	18545	19285	19500
1.2	Interest Earned	696	563	550
1.3	Other: Miscellaneous	40	222	200
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	19281	20070	20250
	Operating Expense			
2.1	Personnel Services	4037	4063	4000
2.2	Contractual Services	1400	1100	1400
2.3	Material and Supplies	11037	6424	7000
2.4	Depreciation	12413	12413	12413
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	28887	24000	24813
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees		1100	1100
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Operating Transfers From:			
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers To:			
3.9	Operating Transfers To:			
3.10	Operating Transfers To:			
3.11	Operating Transfers To:			
3.12	Other:			
	NET INCOME (LOSS)	-9606	-2830	-3463
	Cash Operating Needs			
4.1	Net Income (Loss)	-9606	-2830	-3463
4.2	Plus: Depreciation	12413	12413	12413
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments	7650	7650	
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	-4843	1933	8950
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year	4843		
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	4843	0	0

Name	Woodruff Town	Fiscal Year Ended June 30,		2012
Part IX	Enterprise or Internal Service Fund: Homecomir			
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	36885	32123	25024
1.2	Interest Earned			
1.3	Other: Miscellaneous	2946	5385	3640
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	39831	37508	28664
	Operating Expense			
2.1	Personnel Services	752	680	765
2.2	Contractual Services			
2.3	Material and Supplies	41303	38657	27568
2.4	Depreciation			
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	42055	39337	28333
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Operating Transfers From:			
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers To:			
3.9	Operating Transfers To:			
3.10	Operating Transfers To:			
3.11	Operating Transfers To:			
3.12	Other:			
	NET INCOME (LOSS)	-2224	-1829	331
	Cash Operating Needs			
4.1	Net Income (Loss)	-2224	-1829	331
4.2	Plus: Depreciation			
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	-2224	-1829	331
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year	2224	1829	
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other:			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	2224	1829	0